



I.C.

# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 25 अगस्त, 1997/3 भाद्रपद, 1919

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 8 अगस्त, 1997

संख्या ई० एक्स० एन०-एफ० (12) 1/97.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 42-ए द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए इस विभाग की अधिसूचना संख्या : 1-12/73-ई० एण्ड० टी०-III, तारीख 25 सितम्बर, 1992 द्वारा अधिसूचित और राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख 1 अक्तूबर, 1992 में प्रकाशित हिमाचल प्रदेश जनरल सेल्ज टैक्स (कर की आस्थगित संवाय) स्कीम, 1992 में और संशोधन करने के लिए निम्नलिखित स्कीम बनाते हैं, अर्थात् :—

1. संक्षिप्त नाम.—इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (कर की आस्थगित संवाय) (संशोधन) स्कीम, 1997 है।

2. पैरा 2 का प्रतिस्थापन।—हिमाचल प्रदेश जनरल सेल्स टैक्स (कर की आस्थगित संदाय) स्कीम, 1992 (जिसे इसमें इसके पश्चात् "उक्त स्कीम" (कहा जाएगा) के विद्यमान पैरा 2 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

"2. *Definitions.* (1) In this Scheme, unless the context otherwise requires:—

- (i) 'Act' means the Himachal Pradesh General Sales Tax Act, 1968;
- (ii) 'Category of area' means the area as specified in Annexure-III;
- (iii) 'Deferment Certificate' means a certificate granted in Form S. T. (DP) II by the prescribed authority in respect of an eligible unit which enables such unit to avail of the facility of deferred payment of sales tax leviable under section 6 of the Act, excluding purchase tax on goods specified in schedule 'C' to the Act;
- (iv) 'diversification' means a minimum of twenty-five per cent additional fixed capital investment in respect of an industrial unit over its existing fixed capital investment for starting the production of any additional item;
- (v) 'eligible unit' means in respect of which a certificate in Form-I has been issued in the case of new industrial unit :—

- (a) other than a new tourism unit by the General Manager District Industries Centre of the Department of Industries; and
- (b) which is a new tourism unit by the Director of Tourism, Himachal Pradesh;

and to whom a certificate in Form S.T. (DP) II has also been granted by the prescribed authority enabling him to make deferred payment of sales tax.

(vi) 'Empowered Committee' means a Committee constituted by the Government of Himachal Pradesh, in the case of a new industrial unit,—

- (a) other than a new tourism unit, in the Department of Industries, which shall be headed by the Secretary (Industries) to the Government of Himachal Pradesh; and
- (b) which is a new tourism unit, in the Department of Tourism, which shall be headed by the Secretary (Tourism) to the Government of Himachal Pradesh.

(vii) 'expansion and modernisation' in relation to an industrial unit shall mean additional fixed capital investment of not less than twenty-five per cent over and above its existing fixed capital investment resulting in at least twenty-five per cent increase in the existing installed capacity and production;

(viii) 'Form' means a form appended to this Scheme;

(ix) 'Fixed Capital Investment' or 'Capital Investment' means actual investment made on land, building, machinery and plant, by an industrial unit and includes additional Fixed Capital Investment or Capital Investment made on these by a unit undergoing expansion, modernisation or diversification;

(x) 'Government' means the Government of Himachal Pradesh, in the Department of Excise and Taxation;

(xi) 'Industrial block' means a block specified as such below category 'A', Category 'B' and Category 'C' Industrial areas in Annexure 'I' appended to this Scheme;

(xii) 'integrated unit' means an industrial unit set up under one management or one legal entity in category 'A' and 'B' industrial blocks after obtaining IPARA

approval and the registration from the Empowered Committee and which.—

- (a) processes and crushes in Fruit Processing Plant a minimum quantity of 10,000 tonnes per annum of fruits and vegetables (with compulsory crushing of 7,500 Tonnes per annum of fruits and with optional crushing or processing of 2,500 Tonnes per annum of either fruits and vegetables) procured locally within Himachal Pradesh;
  - (b) also manufactures Indian Made Foreign Spirit in an Indian Made Foreign Spirit Bottling Plant; and
  - (c) come into commercial production on or after 1st day of May, 1992;
- (xiii) 'large scale industrial unit' and 'medium scale industrial unit' means a unit specified as such by the Central Government and either licensed under the Industrial (Development and Regulation) Act, 1951, if so required, or duly registered with the Director General of Technical Development, Textile Commissioner of the Central Government, Department of Electronics of any other prescribed competent authority :

Provided that such industrial unit employs, on regular basis on all categories of posts, atleast 50 persons or 50% of the employees, in its total manpower, whichever is greater who are bonafide residents of Himachal Pradesh ;

- (xiv) 'Large scale Tourism Unit' means a new tourism unit and having capital investment of more than rupees sixty lakhs;
- (xv) 'negative list' means the list of industrial units and goods as specified in Annexure-II appended to this scheme, which are not eligible for the facility of making deferred payment of sales tax under the Act;
- (xvi) 'new industrial unit' means—(a) an industrial unit other than a new tourism unit which starts production on or after first day of April, 1991 and includes any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, more change of ownership change in the Constitution restructuring or revival of an existing industrial unit; and (b) new tourism unit;
- (xvii) 'new tourism unit' means a new hotel as defined in clause (ee) of section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;
- (xviii) 'notional sales tax liability' shall mean :—
  - (a) the amount of tax payable under the Act, on estimated sales of finished goods of the eligible unit during the year for the purpose of availing of the facility of deferred payment of sales tax computed at the rates specified under section 6 of the Act; and
  - (b) the amount of tax payable under the Central Sales Tax Act, 1956 on the finished goods of the eligible unit made in the course of Inter-State trade or commerce computed at the rate of tax applicable to such sales as if these were made against the certificate in form 'C' specified in the said Act on the basis that the sales are eligible to tax under the aforesaid Act;
- (xix) 'para' means the para of this Scheme;
- (xx) 'prescribed authority' means an officer of the Department of Excise and Taxation who is the Officer Incharge of the District;
- (xxi) 'prestigious cement industrial unit' means any new industrial unit manufacturing cement which comes into commercial production on or after 1-10-1996 and is registered with the Empowered Committee on or after 1-10-1996 having a fixed

capital investment to atleast Rs. 75 crores and employing on regular basis in all categories of posts, atleast 200 persons or 50% of employees in its total manpower whichever is greater, who are bonafide residents of Himachal Pradesh, and such industries Unit.

- (a) is based on local raw-materials, or
- (b) carries out value addition of 50% or more, or
- (c) undertakes to export (outside the country) 50% or more of its produce; or
- (d) deserves to be considered as prestigious cement industrial unit in the opinion of the Empowered Committee.

(xxii) 'Pioneer Tourism Unit' means any first.—

- (a) seven large scale tourism units set up in category 'A' areas;
- (b) five large scale tourism units set up in category 'B' areas; and
- (c) one large scale tourism unit set up in category 'C' areas;

which employ(s) atleast 50 persons on permanent basis, and is/are(i) registered with the 'Empowered Committee', and (ii) covered by the definition of, 'new hotel';

(xxiii) 'Priority Tourism Unit' means a new tourism unit which, in addition to providing luxury in a hotel also provides for,—

- (a) tourism resort;
- (b) training institutions for—
  - (i) hotel management, catering and nutrition,
  - (ii) sport activities,
  - (iii) adventuring activities, and
  - (iv) other tourism related activities,
- (c) tourism camps,
- (d) rope-ways,
- (e) amusement parks, and
- (f) lake/river cruises, irrespective of any capital investment.

(xxiv) 'Prestigious Tourism Unit' means a new tourism unit having capital investment of ten crores rupees or more and employing atleast 200 persons on permanent basis;

(xxv) 'sick unit' means an industrial unit declared as such by the Empowered Committee;

(xxvi) 'small scale industrial unit' means a unit falling within the definition of such unit as given by the Government of India, and registered as a small scale industrial unit with the Department of Industries, Himachal Pradesh;

(xxvii) 'Small Scale Tourism Unit' means a new tourism unit having capital investment of more than 10 lakhs rupees but not more than sixty lakhs rupees;

(xxviii) 'Tiny Tourism Unit' means a new tourism unit having capital investment of ten lakhs rupees or less;

(xxix) 'Tourism resort' means a new tourism unit having atleast any eight of the following activities, facilities/characteristics which are listed below:—

- (1) Health Club facilities e.g. saunabath Jacuzzi, steam bath and gymnasium;
- (2) Water sports e.g. white water rafting, canoeing, Kayaking, water skiing, Yatching wind-surfing, rowing and paddle boating,



- (3) Swimming pool;
- (4) Aero Sports e.g. Power flying, Hang-gliding, Para-gliding and Para sailing;
- (5) Skiing;
- (6) Ice Skating;
- (7) Roller skating;
- (8) sports like Table Tennis, Tennis, Badminton, Billiards, Bowling Alley;
- (9) Golf;
- (10) Angling;
- (11) Nature cure facilities e.g. Naturopathy Yoga, Ayurvedic/Herbal cures;
- (12) Beauty Parlour including Barber Shops and massage and massage facilities;
- (13) Children's corner including Creche, Park, indoor games and other recreational facilities;
- (14) Location within Tea Garden, Farm Houses, Orchards;
- (15) Jogging Tracks/nature Trails;
- (16) Convention/Conference facilities;
- (17) Shopping Arcade;
- (18) Well stocked Library including Video Library;
- (19) Slot Machines; and
- (20) Indoor Auditorium.

(xxx) 'unit' means new industrial unit which is registered as a dealer under the Act.

2. All other words and expressions used in this scheme but not defined shall have the same meanings as have been assigned by them under the Himachal Pradesh General sales Tax Act, 1968 or the rules made thereunder."

2. पैरा 4 का संशोधन.— उक्त स्कीम के पैरा 4 में इसके नीचे विद्यमान टेबल (table) और नोट (note) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

"TABLE

PART-'A'

Maximum benefits of facility of making deferred payment of sales tax.

Serial No.	Category of industrial block	To small scale industries	To medium and large scale industries	Total time limit within which concessions will be available
1	2	3	4	5
1.	'A'	400 per cent of fixed capital investment.	200 per cent of fixed capital investment with a maximum of rupees seven crores as sales tax.	One hundred and eight months (9 years) from the date the production starts.

1	2	3	4	5
2.	'B'	200 per cent of Fixed capital investment.	125 per cent of Fixed capital investment with a maximum of rupees five crores as sales tax.	Eighty four months (7 years) from the date the production starts.
3.	'C'	125 per cent of fixed capital investment.	100 per cent of fixed capital investment with a maximum of rupees four crores as sales tax.	Seventy-two months (6 years) from the date the production starts.

## PART-'B'

## Tiny, Small and Large Scale Tourism Units :

Sl. No.	Category of area	To Tiny Tourism units	To Small Scale Tourism units	To Large Scale units Tourism	Total time limit within which concessions will be available
1	2	3	4	5	6
1.	'A'	400 per cent of capital investment.	400 per cent of capital investment.	200 per cent of capital investment with a maximum of rupees of seven crores as sales tax.	One hundred and eighty months (9 years)
2.	'B'	200 per cent of capital investment	200 per cent of capital investment.	125 per cent of capital investment with a maximum of rupees five crores as sales tax.	Eighty-four months (7 years).
3.	'C'	Nil	Nil	100 per cent of capital investment with a maximum of rupees four crores as sales tax.	Seventy-two months (6 years).

## PART-'C'

Sl. No.	Category of area	Maximum benefit of making deferred payment of sales tax.	Total time limit within which concessions will be available
1	2	3	4
(I) Priority Tourism Units :			
1.	'A', 'B' and 'C'	No limit	One hundred and twenty months (10 years).

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**Pioneer Tourism Units :**

1. 'A'	No limit	One hundred forty-four months (12 years).
2. 'B'	No limit	One hundred and eight months (9 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of sales tax shall be available for the aggregate period of one hundred and twenty months (10 years).
3. 'C'	No limit	Eighty-four months (7 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of sales tax shall be available for a period on one hundred and twenty months (10 years).

**Prestigious Tourism Units :**

1. 'A'	No limit	One hundred and forty-four months (12 years).
2. 'B'	No limit	One hundred and eight months (9 years).
3. 'C'	No limit	Eighty-four months (7 years).

**Note.—1.** The period specified in sub-para (1) for availing the benefit of the deferred payment of sales tax shall be reckoned from the date of commencement of production by a unit or as the case may be from the date of publication of this Scheme, in the Official Gazette whichever is later.

**2.** The period specified above for availing the benefit of deferred payment of sales tax shall be reckoned from the date, the concerned eligible "new tourism unit", commences manufacturing of goods for sale on or after the first day of August, 1993:

"Provided that the facility of making the deferred payment shall be available to the prestigious cement industrial units for the total time limit of eighty four months (7 years), forty eight months (4 years) and twenty four months (2 years) respectively in respect of the units located in "A", "B" and "C" category of industrial block, after exhausting exemption from the payment of sales tax under the Act for five years".

**3. पैरा 5 का संशोधन:—**उक्त स्कीम के पैरा 5 के उप पैरा (6) के पश्चात् निम्नलिखित परन्तुक जोड़ा जाएगा,

"Provided that in the case of 'new tourism units' the certificate in Form S.T. (DP)-II shall be valid from the date mentioned therein, but such date shall not be earlier to 1st day of August, 1993".

4. एनेक्स्चर III का अन्तःस्थापन:—विद्यमान एनेक्स्चर-II के पश्चात् निम्नलिखित एनेक्स्चर-III अन्तःस्थापित किया जाएगा, अर्थात् —:

ANNEXURE-III  
CATEGORISATION OF AREAS

[See para 2 (ii)]

PART-I

Sl. No.	District	Development block*	Category of Area		
			'C'	'B'	'A'
1	2	3	4	5	6
1.	Bilaspur	1. Sadar	—	—	Complete Block
		2. Ghumarwin	—	—	-do-
		3. Gherwin	—	—	-do-
2.	Chamba	4. Chamba	—	—	-do-
		5. Mehla	—	—	-do-
		6. Bharmour	—	—	-do-
		7. Tissa	—	—	-do-
		8. Salooni	—	—	-do-
		9. Pangi	—	—	-do-
		10. Bhattiyat	—	Complete Block	—
3.	Hamirpur	11. Bijhari	—	—	Complete Block
		12. Bhoranj	—	—	-do-
		13. Nadaun	—	—	-do-
		14. Hamirpur	—	—	-do-
		15. Sujanpur Tihra	—	—	-do-
4.	Kangra	16. Kangra	—	—	-do-
		17. Rait	—	—	-do-
		18. Nagrota	—	—	-do-
		19. Baijnath	—	—	-do-
		20. Bhawarna	—	—	-do-
		21. Lambagaon	—	—	-do-
		22. Panchrukhi	—	—	-do-
		23. Nurpur	—	—	-do-
		24. Indora	—	—	-do-
		25. Dehra	—	—	-do-
		26. Magowal (Nagrota-Surian)	—	—	-do-
		27. Pragpur	—	—	-do-
5.	Kinnaur	28. Nichar	—	—	-do-
		29. Pooh	—	—	-do-
		30. Kalpa	—	—	-do-

1	2	3	4	5	6
6.	Kullu	31. Anni	—	—	Complete Block
		32. Banjar	—	Complete Block	—
		33. Kullu	—	—	Complete Block
		34. Nirmand	—	—	-do-
		35. Nagar	—	Complete Block	—
7.	Lahaul & Spiti	36. Kahaul	—	—	Complete Block
		37. Spiti	—	—	-do-
8.	Mandi	38. Sadar	—	—	-do-
		39. Riwalsar	—	—	-do-
		40. Drang	—	—	-do-
		41. Chauntra	—	—	-do-
		42. Chachiot	—	—	-do-
		43. Seraj	—	—	-do-
		44. Dharampur	—	—	-do-
		45. Goplapur	—	—	-do-
		46. Sundernagar	—	—	-do-
		47. Karsog	—	—	-do-
9.	Shimla	48. Kasumpti-Sunni	—	Complete Block	—
		49. Theog	—	—	Complete Block
		50. Kumarsain	—	—	-do-
		51. Rampur	—	—	-do-
		52. Jubbal	—	—	-do-
		53. Rohru	—	—	-do-
		54. Chuhara	—	—	-do-
		55. Chopal	—	—	-do-
10.	Sirmaur	56. Nahan	—	—	-do-
		57. Paonta Sahib	—	—	-do-
		58. Pachhad	—	—	-do-
		59. Shillai	—	—	-do-
		60. Sangrah	—	—	-do-
11.	Solan	61. Dharampur	—	Complete Block	-do-
		62. Kandaghat	—	—	-do-
		63. Nalagarh	—	—	-do-
		64. Kunihar	—	—	-do-
		65. Solan	—	—	-do-
12.	*Una	66. Dhundla	—	—	-do-
		67. Amb	—	—	-do-
		68. Una	—	—	-do-

\*Block means the rural area declared as Development Block in the State by the Government in the Rural Development Department.

## PART-II

Sl. No.	District	Town*	Category of Area		
			'C'	'B'	'A'
1	2	3	4	5	6
1.	Bilaspur	1. Bilaspur	—	Bilaspur	—
2.	Chamba	1. Chamba	—	Chamba	—
		2. Dalhousie	Dalhousie	—	—
3.	Hamirpur	1. Hamirpur	—	Hamirpur	—
4.	Kangra	1. Kangra	—	Kangra	—
		2. Dharamshala	—	Dharamshala	—
		3. Palampur	—	Palampur	—
5.	Kullu	1. Kullu	Kullu	—	—
		2. Manali	Manali	—	—
6.	Mandi	1. Mandi	—	Mandi	—
7.	Shimla	1. Shimla	Shimla	—	—
		2. Dhalli	Dhali Nagar Panchayat.	—	—
8.	Sirmaur	1. Nahan	—	Nahan	—
		2. Paonta Sahib	—	Paonta Sahib.	—
9.	Solan	1. Kasauli	Kasauli	—	—
		2. Parwanu	—	Parwanu	—
		3. Solan	—	Solan	—
10.	Una	1. Una	—	Una	—

\*Town means an area notified by the Government of Himachal Pradesh from time to time and located within the limits of Municipal Corporation/Municipal Committee/Cantonment Board/Nagar Panchayat Area".

आदेश द्वारा,  
एस० एस० परमार,  
वित्तियुक्त एवं सचिव ।

[Authoritative English text of the Government of Himachal Pradesh Excise and Taxation Department Notification No. EXN-F(12)/97, dated 8th August, 1997, as required under Article 348 (3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

## NOTIFICATION

Shimla-171002, the 8th August, 1997

No. EXN-F (12)/97.— In exercise of the powers conferred by sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the

Governor of Himachal Pradesh is pleased to make the following scheme further to amend the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992 notified vide this Department Notification No. 1-12/73-E&T-III, dated the 25th September, 1992, published in the Rajpatra, Himachal Pradesh (Extra-ordinary) on 1st October, 1992, namely:—

1. *Short title.*—This Scheme may be called the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) (Amendment) Scheme, 1997.

2. *Substitution of para 2.*—For the existing para 2 of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992 (hereinafter called the “said scheme”), the following shall be substituted, namely:—

“2. *Definitions.*—(1) In this scheme, unless the context otherwise requires:—

- (i) “Act” means the Himachal Pradesh General Sales Tax Act, 1968 ;
  - (ii) “category of area” means the area as specified in Annexure-III ;
  - (iii) “Deferment Certificate” means a certificate granted in Form S. T. (DP) II by the prescribed authority in respect of an eligible unit which enables such unit to avail of the facility of deferred payment of sales tax leviable under section 6 of the Act, excluding purchase tax on goods specified in schedule ‘C’ to the Act ;
  - (iv) “diversification” means a minimum of twenty-five per cent additional fixed capital investment in respect of an industrial unit over its existing fixed capital investment for starting the production of any additional item ;
  - (v) “eligible unit” means in respect of which a certificate in Form-I has been issued in the case of new industrial unit:—
    - (a) other than a new tourism unit by the General Manager, District Industries Centre of the Department of Industries ; and
    - (b) which is a new tourism unit by the Director of Tourism, Himachal Pradesh ;
- and to whom a certificate in Form S. T. (DP) II has also been granted by the prescribed authority enabling him to make deferred payment of sales tax.
- (vi) “Empowered Committee” means a committee constituted by the Government of Himachal Pradesh in the case of a new industrial unit,—
    - (a) other than a new tourism unit, in the Department of Industries, which shall be headed by the Secretary (Industries) to the Government of Himachal Pradesh ; and
    - (b) which is a new tourism unit, in the Department of Tourism, which shall be headed by the Secretary (Tourism) to the Government of Himachal Pradesh.

(vii) “expansion and modernisation” in relation to an industrial unit shall mean additional fixed capital investment of not less than twenty-five per cent over and above its existing fixed capital investment resulting in at least twenty-five per cent increase in the existing installed capacity and production ;

- (viii) 'Form' means a form appended to this Scheme ;
- (ix) 'Fixed Capital Investment' or 'Capital Investment' means actual investment made on land, building, machinery and plant, by an industrial unit and includes additional Fixed Capital Investment or Capital Investment made on these by a unit under-going expansion, modernisation or diversification ;
- (x) 'Government' means the Government of Himachal Pradesh, in the Department of Excise and Taxation ;
- (xi) 'Industrial block' means a block specified as such below category 'A', Category 'B' and Category 'C' Industrial areas in Annexure 'I' appended to this Scheme ;
- (xii) 'integrated unit' means an industrial unit set up under one management or one legal entity in category 'A' and 'B' industrial blocks after obtaining IPARA approval and the registration from the Empowered Committee and which,—
- (a) processes and crushes in Fruit Processing Plant a minimum quantity of 10,000 tonnes per annum of fruits and vegetables (with compulsory crushing of 7,500 Tonnes per annum of fruits and with optional crushing or processing of 2,500 Tonnes per annum of either fruits and vegetables) procured locally within Himachal Pradesh ;
- (b) also manufactures Indian Made Foreign Spirit in an Indian Made Foreign Spirit Bottling Plant ; and
- (c) come into commercial production on or after 1st day of May, 1992 ;
- (xiii) 'large scale industrial unit' and 'medium scale industrial unit' means a unit specified as such by the Central Government and either licensed under the Industrial (Development and Regulation) Act, 1951, if so required, or duly registered with the Director General of Technical Development, Textile Commissioner of the Central Government, Department of Electronics or any other prescribed competent authority :
- Provided that such industrial unit employees, on regular basis in all categories of posts, at least 50 persons or 50% of the employees, in its total manpower, whichever is greater who are bonafide residents of Himachal Pradesh ;
- (xiv) 'Large scale Tourism Unit' means a new tourism unit and having capital investment of more than rupees sixty lakhs ;
- (xv) 'negative List' means the list of industrial units and goods as specified in Annexure-II appended to this scheme, which are not eligible for the facility of making deferred payment of sales tax under the Act ;
- (xvi) 'new industrial unit' means—(a) an industrial unit other than a new tourism unit which starts production on or after first day of April, 1991 and includes any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, Small Scale Industries, Government of India from time to time but will not include any industrial unit, small, medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the Constitution re-structuring or revival of an existing industrial unit ; and (b) new tourism unit ;



(xvii) 'new tourism unit' means a new hotel as defined in clause (ee) of section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;

(xviii) 'notional sales tax liability' shall mean:—

- (a) the amount of tax payable under the Act, on estimated sales of finished goods of the eligible unit during the year for the purpose of availing of, the facility of deferred payment of sales tax computed at the rates specified under section 6 of the Act ; and
- (b) the amount of tax payable under the Central Sales Tax Act, 1956 on the finished goods of the eligible unit made in the course of Inter-State trade or commerce computed at the rate of tax applicable to such sales as if these were made against the certificate in Form 'C' specified in the said Act on the basis that the sales are eligible to tax under the aforesaid Act;

(xix) 'para' means the para of this Scheme ;

(xx) 'prescribed authority' means an Officer of the Department of Excise and Taxation T; who is the Officer Incharge of the District ;

(xxi) 'prestigious cement industrial unit' means any new industrial unit manufacturing cement which comes into commercial production on or after 1-10-1996 and is registered with the Empowered Committee on or after 1-10-1996 having a fixed capital investment of at least Rs. 75 crores and employing on regular basis in all categories of posts, atleast 200 persons or 50 % of employees in its total manpower whichever is greater, who are bona fide residents of Himachal Pradesh, and such industrial unit,—

- (a) is based on local raw-materials, or
- (b) carries out value addition of 50 % or more, or
- (c) undertakes to export (outside the country) 50 % or more of its produce, or
- (d) deserves to be considered as prestigious cement industrial unit in the opinion of the Empowered Committee.

(xxii) 'Pioneer Tourism Unit' means any first—

- (a) seven large scale tourism units set up in category 'A' areas ;
- (b) five large scale tourism units set up in category 'B' areas; and
- (c) one large scale tourism unit set up in category '(C)' areas ;

which employ(s) atleast 50 persons on permanent basis, and is/are (i) registered with the 'Empowered Committee' and (ii) covered by the definition of 'new hotel' ;

(xxiii) 'Priority Tourism Unit' means a new tourism unit which, in addition to providing luxury in a hotel also provides for—

- (a) tourism resort,

## (b) training institutions for—

- (i) hotel management, catering and nutrition,
- (ii) sport activities,
- (iii) adventuring activities, and
- (iv) other tourism related activities ;

(c) tourism camps,

(d) rope-ways,

(e) amusement parks, and

(f) lake/river cruises, irrespective of any capital investment.

(xxiv) 'Prestigious Tourism Unit' means a new tourism unit having capital investment of ten crores rupees or more and employing atleast 200 persons on permanent basis ;

(xxv) 'sick unit' means an industrial unit declared as such by the Empowered Committee ;

(xxvi) 'small scale industrial unit' means a unit falling within the definition of such unit as given by the Government of India, and registered as a small scale industrial unit with the Department of Industries, Himachal Pradesh ;

(xxvii) 'Small Scale Tourism Unit' means a new tourism unit having capital investment of more than 10 lakhs rupees but not more than sixty lakhs rupees ;

(xxviii) 'Tiny Tourism Unit' means a new tourism unit having capital investment of ten lakhs rupees or less ;

(xxix) 'Tourism Resort' means a new tourism unit having atleast any eight of the following activities, facilities/characteristics are listed below:—

- (1) Heath Club facilities e.g. saunabath Jacuzzi, steam bath and gymnasium ;
- (2) Water sports e.g. white water rafting, canoting, Kayaking, water, skiing, Yatching, Wind-surfing, rowing and paddle boating;
- (3) Swimming pool ;
- (4) Aero Sports e.g. Power flying, Hang-gliding, Para-gliding and Para sailing ;
- (5) Skiing ;
- (6) Ice Skating ;
- (7) Roller Skating
- (8) Sports like Table Tennis, Tennis, Badminton, Billiards, Bowling Alley ;
- (9) Golf ;

- (10) Angling ;
- (11) Nature cure facilities e.g. Naturopathy Yoga, Ayurvedic/Herbal cures ;
- (12) Beauty Parlour including Barber Shops and massage and massage facilities ;
- (13) Children's corner including Crèche, Park, indoor games and other recreational facilities ;
- (14) Location within Tea Garden, Farm Houses, Orchards ;
- (15) Jogging Tracks/nature Trails ;
- (16) Convention/Conference facilities ;
- (17) Shopping Arcade ;
- (18) Wellstocked Library including Video Library ;
- (19) Slot Machines ; and
- (20) Indoor Auditorium.

(xxx) 'unit' means new industrial unit which is registered as a dealer under the Act.

(2) All other words and expression used in this scheme but not defined shall have the same meanings as have been assigned by them under the Himachal Pradesh General Sales Tax Act, 1968 or the rules made thereunder."

2. *Amendment of para 4.*—In para 4 of the said Scheme, for the existing Table and Note thereunder, the following shall be substituted, namely:—

**"TABLE**

**PART-'A'**

Maximum benefits of facility of making deferred payment of sales tax. :

Serial No.	Category of industrial block	To small scale industries	To medium and large scale industries	Total time limit within which concessions will be available.
1	2	3	4	5
1.	'A'	400 per cent of fixed capital investment	200 percent of fixed Capital Investment with a maximum of rupees seven crores as sales tax	One hundred and eight months (9 years from the date the production starts.

1	2	3	4	5
	'B'	200 per cent of Fixed Capital Investment	125 per cent of fixed Capital Investment with a maximum of rupees five crores as sales tax.	Eighty four months (7 years) from the date the production starts.
3.	'C'	125 per cent of Fixed Capital Investment	100 per cent of fixed Capital Investment with a maximum of rupees four crores as sales tax.	Seventy-two months (6 years) from the date the production starts.

## "PART-'B'

## Tiny Small and Large Scale Tourism Units :

Sl. No.	Category of area	To Tiny Tourism units	To Small Scale Tourism units	To Large Scale Tourism units	Total time limit within which concessions will be available.
1	2	3	4	5	6
1.	'A'	400 per cent of capital investment	400 per cent of capital investment	200 per cent of capital investment with a maximum of rupees seven crores as sale tax.	One hundred and eight months (9 years).
2.	'B'	200 per cent of capital investment.	200 per cent of capital investment.	125 per cent of capital investment with a maximum of rupees five crores as sales tax.	Eighty-four months (7 years).
3.	'C'	Nil	Nil	100 per cent of capital investment with a maximum of rupees four crores as sales tax.	Seventy-two months (6 years).

## PART-'C'

Sl. No.	Category of area	Maximum benefit of making deferred payment of sales tax.	Total time limit within which concessions will be available.
1	2	3	4

## (I). Priority Tourism Units :

1.	'A', 'B' and 'C'	No limit	One hundred and twenty months (10 years).
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1	2	3	4
<b>(II) Pioneer Tourism Units :</b>			
1.	'A'	No limit	One hundred forty-four months (12 years).
2.	'B'	No limit	One hundred and eight months (9 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of sales tax shall be available for the aggregate period of one hundred and twenty months (10 years).
3.	'C'	No limit	Eighty-four months (7 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of sales tax shall be available for a period of one hundred and twenty months (10 years).
<b>(III) Prestigious Tourism Units :</b>			
1.	'A'	No limit	One hundred and forty-four months (12 years).
2.	'B'	No limit	One hundred and eight months (9 years).
3.	'C'	No limit	Eighty-four months (7 years).

**Note- 1.**—The period specified in sub-para (1) for availing the benefit of the deferred payment of sales tax shall be reckoned from the date of commencement of production by a unit or as the case may be from the date of publication of this Scheme, in the Official Gazette whichever is later.

**2.** The period specified above for availing the benefit of deferred payment of sales tax shall be reckoned from the date, the concerned eligible "new tourism units", commences manufacturing of goods for sale on or after the first day of August, 1993 :

Provided that the facility of making the deferred payment shall be available to the 'prestigious cement industrial units' for the total time limit of eighty four months (7 years), forty eight months (4 years) and twenty four months (2 years) respectively in respect of the units located in "A", "B" and "C" category of industrial block, after exhausting exemption from the payment of sales tax under the Act for five years".

**3. Amendment of para 5.**—After sub-para (6) of para 5 of the said Scheme, the following proviso shall be added, namely :—

"Provided that in the case of 'new tourism units' the certificate in Form S.T. (DP)-II shall be valid from the date mentioned therein, but such date shall not be earlier to 1st day of August, 1993."

**4. Insertion of Annexure-III.**—After the existing Annexure-II appended to the said Scheme, the following Annexure-III shall be inserted namely :—

## "ANNEXURE-III

## CATEGORISATION OF AREAS

[See para 2 (ii)]

## PART-I

Sl. No.	District	Development block*	Category of Area		
			'C'	'B'	'A'
1	2	3	4	5	6
1. Bilaspur		1. Sadar	—	—	Complete Block
		2. Ghumarwin	—	—	-do-
		3. Gherwin	—	—	-do-
2. Chamba		4. Chamba	—	—	-do-
		5. Mehla	—	—	-do-
		6. Bharmaur	—	—	-do-
		7. Tissa	—	—	-do-
		8. Salooni	—	—	-do-
		9. Pangi	—	—	-do-
		10. Bhattiyat	—	Complete Block	-do-
3. Hamirpur		11. Bijhari	—	—	Complete Block
		12. Bhoranj	—	—	-do-
		13. Nadaun	—	—	-do-
		14. Hamirpur	—	—	-do-
		15. Sujanpur Tihra	—	—	-do-
4. Kangra		16. Kangra	—	—	-do-
		17. Rait	—	—	-do-
		18. Nagrota	—	—	-do-
		19. Baijnath	—	—	-do-
		20. Bhawarna	—	—	-do-
		21. Lambagaon	—	—	-do-
		22. Panchrukhi	—	—	-do-
		23. Nurpur	—	—	-do-
		24. Indora	—	—	-do-
		25. Dehra	—	—	-do-
		26. Magowal(Nagrota-Surian).	—	—	-do-
		27. Pragpur	—	—	-do-
5. Kinnaur		28. Nichar	—	—	-do-
		29. Pooh	—	—	-do-
		30. Kalpa	—	—	-do-

1	2	3	4	5	6
6.	Kullu	31. Anni	—	—	Complete Block
		32. Banjar	—	Complete Block.	-do-
		33. Kullu	—	—	-do-
		34. Nirmanal	—	—	-do-
		35. Nagar	—	Complete Block.	-do-
7.	Lahaul & Spiti	36. Lahaul	—	—	Complete Block
		37. Spiti	—	—	-do-
8.	Mandi	38. Sadar	—	—	-do-
		39. RiwaIsar	—	—	-do-
		40. Drang	—	—	-do-
		41. Chauntra	—	—	-do-
		42. Chachiot	—	—	-do-
		43. Seraj	—	—	-do-
		44. Dharampur	—	—	-do-
		45. Gopalpur	—	—	-do-
		46. Sundernagar	—	—	-do-
		47. Karsog	—	—	-do-
9.	Shimla	48. Kasumpti-Sunni	—	Complete Block.	-do-
		49. Theog	—	—	-do-
		50. Kumarsain	—	—	-do-
		51. Rampur	—	—	-do-
		52. Jubbal	—	—	-do-
		53. Rohru	—	—	-do-
		54. Chuhara	—	—	-do-
		55. Chopal	—	—	-do-
10.	Sirmaur	56. Nahan	—	—	-do-
		57. Paonta Sahib	—	—	-do-
		58. Pachhad	—	—	-do-
		59. Shillai	—	—	-do-
		60. Sangrah	—	—	-do-
11.	Solan	61. Dharampur	—	Complete Block.	-do-
		62. Kandaghat	—	—	-do-
		63. Nalagarh	—	—	-do-
		64. Kunihar	—	—	-do-
		65. Solan	—	—	-do-
12.	Una	66. Dhundla	—	—	-do-
		67. Amb	—	—	-do-
		68. Una	—	—	-do-

\*Block means the rural area declared as Development Block in the State by the Government in the Rural Development Department.

## PART-II

Sl. No.	District	Town*	Category of Area		
			'C'	'B'	'A'
1	2	3	4	5	6
1.	Bilaspur	1. Bilaspur	—	Bilaspur	—
2.	Chamba	1. Chamba 2. Dalhousie	— Dalhousie	Chamba —	—
3.	Hamirpur	1. Hamirpur	—	Hamirpur	—
4.	Kangra	1. Kangra 2. Dharamshala 3. Palampur	— —	Kangra Dharamshala Palampur	— — —
5.	Kullu	1. Kullu 2. Manali	Kullu Manali	— —	— —
6.	Mandi	1. Mandi	—	Mandi	—
7.	Shimla	1. Shimla 2. Dhalli	Shimla Dhali Nagar- Panchayat	— —	— —
8.	Sirmaur	1. Nahan 2. Paonta Sahib	— —	Nahan Paonta Sahib	— —
9.	Solan	1. Kasauli 2. Parwanu 3. Solan	Kasauli — —	— Parwanu Solan	— — —
10.	Una	1. Una	—	Una	—

\*Town means an area notified by the Government of Himachal Pradesh from time to time and located within the limits of Municipal Corporation/Municipal Committee/Cantonment Board/Nagar Panchayat Area".

By order,  
S. S. PARMAR,  
Financial Commissioner-cum-Secretary.